

# EXHIBIT 24

## NATIONAL OFFSHORE CASES

Name	Court	Docket	Sentencing Date	Loss Amount	Guidelines (Months) <sup>1</sup>	Variance (Months)	Sentence
Olenicoff, Igor	C.D. Cal.	07-cr-227	4/14/2008	No tax loss	0-6 mos	Not applicable	0 incarceration; 2 years probation; \$3,500 fine
McCarthy, John	C.D. Cal.	09-cr-784	3/22/2010	\$200,000 - \$400,000	24-30 mos	24 mos	0 incarceration; 3 years probation; \$25,000 fine
Ferdig, Arthur Allen	C.D. Cal.	09-cr-348	5/4/2011	\$148,000	18-24 mos	0 mos	18 months incarceration; 3 years supervised release
Francis, Michael C.	C.D. Cal.	12-cr-805	6/17/2013	No tax loss	6-12 mos	6 mos	0 incarceration; 3 years probation with 6 months home confinement; \$4,000 fine
Sperling, Zvi	C.D. Cal.	13-cr-108	8/26/2013	\$30,000 - \$80,000	12-18 mos	12 mos	0 incarceration; 2 years probation; \$30,000 fine; \$70,918 restitution
Hakimijoo, Monajem	C.D. Cal.	14-cr-17	8/4/2014	\$59,528	12-18 mos	6 mos	6 months incarceration; 2 years supervised release with 1 year home confinement; \$30,000 fine; \$59,528 restitution
Cohen, Aaron	C.D. Cal.	13-cr-498	12/8/2014	\$66,660	12-18 mos	9 mos	3 months incarceration; 1 year supervised release; \$30,000 fine
Kashfi, Guity	C.D. Cal.	13-cr-241	12/15/2014	\$61,965	12-18 mos	11 mos	1 month incarceration; 1 year supervised release; \$30,000 fine; \$61,965 restitution
Raminfard, David	C.D. Cal.	13-cr-725	12/15/2014	\$145,934	18-24 mos	16 mos	2 months incarceration; 1 year supervised release; \$40,000 fine
Iazlovsky, Alexei	C.D. Cal.	13-cr-344	3/9/2015	\$400,000 - \$1,000,000	30-37 mos	30 mos	Time served; 1 year supervised release; \$60,000 fine
Fogel, Baruch	C.D. Cal.	14-cr-691	8/3/2015	\$196,382	18-24 mos	18 mos	0 incarceration; 2 years probation; \$40,000 fine; \$196,382 restitution
Sarshar, Masud	C.D. Cal.	16-cr-527	3/13/2017	\$3.5 - \$9.5 million	46-57 mos	22 mos <sup>2</sup>	24 months incarceration; 3 years supervised release; \$8,374,234 restitution

<sup>1</sup> All Guidelines ranges listed are before consideration of a 5K motion by the government. For cases in which the final applicable Sentencing Guidelines range was not publicly available, the range is estimated by using the tax loss and the following assumptions: (1) application of a two-level enhancement for sophisticated means, (2) a two- or three-level reduction for acceptance of responsibility under U.S.S.G. §3E1.1, and (3) a Criminal History Category of I. For cases in which the final applicable Sentencing Guidelines range was available but the applicable loss amount was not available, the same assumptions were used to estimate the loss amount.

<sup>2</sup> In *United States v. Sarshar*, No. 16-cr-0527 (PSG) (C.D. Cal.), the parties entered into a plea agreement pursuant to Federal Rule of Criminal Procedure 11(c)(1)(C). *Id.* (Dkt. No. 8). In the plea agreement, the parties agreed that the defendant should be sentenced to 24 months' imprisonment, 3 years of supervised release, and \$8,374,234 in restitution. *Id.*



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Azarian, David	C.D. Cal.	16-cr-152	4/24/2017	\$100,000 - \$250,000	18-24 mos	10 mos	8 months incarceration; 1 year supervised release; \$40,000 fine; \$197,840 restitution
Kalili, Dan F.	C.D. Cal.	16-cr-153	4/24/2017	\$250,000 - \$550,000	24-30 mos	12 mos	12 months and 1 day incarceration; 1 year supervised release; \$40,000 fine; \$378,443 restitution
Kalili, David R.	C.D. Cal.	16-cr-151	4/24/2017	\$100,00 - \$250,000	18-24 mos	10 mos	8 months incarceration; 1 year supervised release; \$40,000 fine; \$243,019 restitution
Birman, Ben Zion	C.D. Cal.	18-cr-404	2/6/2019	No tax loss	0-6 mos	Not applicable	0 incarceration; 1 year probation; \$5,000 fine
Birman, Israel	C.D. Cal.	18-cr-404	2/6/2019	\$62,998	12-18 mos	6 mos	6 months incarceration; 1 year supervised release; \$30,000 fine
Waknine, Elie	C.D. Cal.	18-cr-180	5/13/2019	\$99,944	12-18 mos	12 mos	0 incarceration; 2 years probation
Khoubian, Teymour	C.D. Cal.	17-cr-452	10/10/2019	\$612,310	30-37 mos	9 mos	21 months incarceration; 1 year supervised release; \$612,310 restitution
Kerr, Stephen M.	D. Ariz.	11-cr-2385	9/25/2013	No tax loss	10-16 mos	0 mos	10 months incarceration; 3 years supervised release; \$10,000 fine
Quiel, Michael	D. Ariz.	11-cr-2385	9/25/2013	No tax loss	10-16 mos	0 mos	10 months incarceration; 1 year supervised release; \$10,000 fine
Schober, Peter	D. Mass.	10-cr-10359	10/5/2011	\$77,871	12-18 mos	11 mos	1 month incarceration; 6 months supervised release with 2 months home confinement; \$3,000 fine
Rudolph, Gregory	D. Mass.	10-cr-10360	11/17/2011	\$25,507	10-16 mos	10 mos	0 incarceration; 1 year probation with 1 month home confinement; \$3,000 fine
Schiavo, Michael	D. Mass.	11-cr-10192	5/1/2012	\$40,624	12-18 mos	12 mos	0 incarceration; 1 year probation with 1 month home confinement
Fitzgerald, Michael	D. Mass.	17-cr-30025	2/9/2018	N/A <sup>3</sup>	30-37 mos	24 mos	6 months incarceration; 2 years supervised release with 3 months in community confinement and 6 months of home confinement
Chon, Bae Soo "Chris"	D. Md.	12-cr-506	2/14/2013	\$400,000 - \$1,000,000	30-37 mos	18 mos	12 months and 1 day incarceration; 1 year supervised release; \$522,650 restitution; \$15,000 fine
Shoham, Meancham	D. Md.	16-cr-265	8/15/2016	\$40,000 - \$100,000	12-18 mos	9 mos	3 months incarceration; 2 years supervised release with 6 months in home confinement; \$36,287 restitution; \$30,000 fine
Schechter, Stephen L.	D.D.C.	23-cr-210	3/1/2024	\$820,391	24-30 mos	23.75 mos	7 days incarceration; 36 months supervised release; \$1,105,356 restitution; \$500,000 fine

<sup>3</sup> In *United States v. Fitzgerald*, No. 17-cr-30025 (MGM) (D. Mass.), the parties agreed in a plea agreement that the applicable Guidelines provision was U.S.S.G. § 2S1.3(a)(2), which the court appears to have accepted. *Id.* (Dkt. Nos. 11-7 (plea agreement), 23 (sentencing transcript)). Accordingly, the maximum value of funds held in the account at issue (\$2,300,641) was used to calculate the Guidelines sentencing range rather than the tax loss.



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Hoess, Lothar	D.N.H.	11-cr-154	3/29/2012	\$400,000 - \$1,000,000	30-37 mos	30 mos	0 incarceration; 3 years probation with 8 months home confinement; \$2,033,209 restitution; \$10,000 fine
Cohen, Menashe	D.N.H.	14-cr-111	3/23/2015	\$28,017	10-16 mos	10 mos	0 incarceration; 3 years probation with 6 months home confinement; \$30,000 fine
Homann, Juergen	D.N.J.	09-cr-724	1/6/2010	\$400,000 - \$1,000,000	30-37 mos	30 mos	0 incarceration; 5 years probation; \$60,000 fine
Zaltsberg, Leonid	D.N.J.	10-cr-437	12/20/2010	\$64,543	12-18 mos	12 mos	0 incarceration; 4 years probation with 1 year home confinement; \$3,000 fine
Jackson, Lucille	D.N.J.	10-cr-797	5/23/2011	\$5,000 - \$12,500	6-12 mos	6 mos	0 incarceration; 1 year probation
Abrahamsen, Harry	D.N.J.	10-cr-254	5/24/2011	\$325,000 - \$550,000	21-27 mos	21 mos	0 incarceration; 3 years probation with 12 months home confinement; \$15,000 fine
Dahake, Vaibhov	D.N.J.	11-cr-42	5/22/2013	\$30,000 - \$80,000	12-18 mos	12 mos	0 incarceration; 1 year probation; \$5,000 fine
Chitkara, Rakesh	D.N.J.	13-cr-202	10/10/2013	\$12,500 - \$30,000	10-16 mos	10 mos	0 incarceration; 1 year probation; \$15,000 fine
Sethi, Sanjay	D.N.J.	13-cr-10	11/20/2013	\$80,000 - \$200,000	18-24 mos	18 mos	0 incarceration; 1 year probation with 4 months home confinement
Hyatt, Saul	D.N.J.	16-cr-420	2/8/2018	\$521,986	24-30 mos	24 mos	0 incarceration; 3 years probation with 2 months of home confinement; \$10,000 fine; \$521,986 restitution
Roberts, Nadia	E.D. Cal.	11-cr-199	7/30/2012	\$400,000 - \$1,000,000	30-37 mos	18 mos	12 months and 1 day incarceration; 1 year supervised release; \$709,675 restitution
Roberts, Sean	E.D. Cal.	11-cr-199	7/30/2012	\$400,000 - \$1,000,000	30-37 mos	18 mos	12 months and 1 day incarceration; 1 year supervised release; \$709,675 restitution
Rumbold, Bernhard	E.D. Mich.	16-cr-20635	2/8/2017	\$58,970	10-16 mos	10 mos	0 incarceration; 1 year probation; \$58,970 restitution
Mukhi, Raju	E.D. Mo.	14-cr-173	1/16/2015	Not available	Not available	Not available	0 incarceration; 3 years probation; \$37,447 restitution
Palmer, Angela	E.D. Tenn.	12-cr-08	8/20/2013	\$58,647	18-24 mos	18 mos	0 incarceration; 5 years probation; \$58,647 restitution
Palmer, Warren	E.D. Tenn.	12-cr-07	8/20/2013	\$70,887	18-24 mos	18 mos	0 incarceration; 5 years probation; \$70,887 restitution
Cambata, Albert K.	E.D. Va.	15-cr-362	4/29/2016	\$84,849	12-18 mos	12 mos	0 incarceration; 1 year unsupervised probation; \$84,849 restitution; \$15,000 fine
Horsky, Dan	E.D. Va.	16-cr-224	2/10/2017	Over \$10 million	57-71 mos	50 mos	7 months incarceration; 1 year supervised release; \$15,905,755 restitution; \$250,000 fine



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Kim, Hyung Kwong	E.D. Va.	17-cr-248	1/25/2018	\$243,542	18-24 mos	12 mos	6 months incarceration; 2 years supervised release; \$243,542 restitution; \$100,000 fine
Ahuja, Arvind	E.D. Wisc.	11-cr-135	2/1/2013	\$967,944.66	33-41 months	33 mos	0 incarceration; 3 years probation with 6 months of home confinement; \$350,000 fine
Ginzburg, Anton	E.D.N.Y.	11-cr-432	4/9/2013	No tax loss	6-12 mos	6 mos	0 incarceration; 5 years probation; \$25,000 fine
Gabella, Gabriel	E.D.N.Y.	14-cr-207	12/9/2014	\$239,012	24-30 mos	24 mos	0 incarceration; 3 years probation; \$239,012 restitution; \$50,000 fine
Briguet, George	E.D.N.Y.	15-cr-50	11/10/2015	\$169,935	18-24 mos	18 mos	0 incarceration; 2 years probation; \$169,935 restitution; \$40,000 fine
Hager, Markus	E.D.N.Y.	16-cr-447	5/19/2017	\$947,821	37-46 mos	31 mos	6 months incarceration; 2 years supervised release; \$577,518 restitution; \$250,000 fine
Hough, Patricia	M.D. Fla.	13-cr-72	5/9/2014	\$5,529,135	63-78 mos <sup>4</sup>	63 mos	Time served; 3 years supervised release with 90 days of home detention; \$5,529,135 restitution; \$42,732.27 fine
Gyetvay, Mark Anthony	M.D. Fla.	21-cr-83	9/21/2023	\$102.1 million	121-144 mos	35 mos	86 months incarceration; 3 years of supervised release; \$4,021,074 restitution; \$350,000 fine
Greeley, Robert E.	N.D. Cal.	11-cr-374	11/9/2011	\$16,869	10-16 mos	10 mos	0 incarceration; 3 years probation with 6 months home confinement; \$16,689 restitution; \$3,000 fine
Kampfen, Pius	N.D. Cal.	13-cr-369	10/4/2013	\$5,000 - \$12,500	6-12 mos	6 mos	0 incarceration; 2 years probation with 6 months home confinement; \$20,000 fine
Chong, Richard	N.D. Cal.	13-cr-442	12/13/2013	\$16,707	10-16 mos	10 mos	0 incarceration; 2 years probation; \$16,707 restitution; \$3,000 fine
Berg, Christopher	N.D. Cal.	12-cr-877	2/26/2014	\$257,911	24-30 mos	12 mos	12 months and 1 day incarceration; 3 years supervised release
Desai, Ashvin	N.D. Cal.	11-cr-846	7/7/2014	N/A <sup>5</sup>	78-97 mos	72 mos	6 months incarceration; 3 years supervised release with 6 months and 1 day of home confinement; \$7,500 fine

<sup>4</sup> In *United States v. Hough*, No. 13-cr-072 (SPC) (M.D. Fla.), the district court initially calculated the defendant's advisory guidelines range as 78 to 97 months and sentenced her to 24 months' imprisonment. *Id.* (Dkt. No. 195). The defendant appealed, and the 11th Circuit issued a limited remand regarding the district court's tax loss calculation. *United States v. Hough*, 803 F.3d 1181, 1196–97 (11th Cir. 2015). On remand, the parties stipulated that the tax loss was \$5,529,135. The defendant had already finished her 24-month sentence, and the court resented her to time-served. Judgment, No. 13-cr-072 (Dkt. No. 243).

<sup>5</sup> In *United States v. Desai*, No. 11-cr-846 (EJD) (N.D. Cal.), the defendant was convicted of violations of 26 U.S.C. §§ 7206(1) and 7206(2), which are covered by U.S.S.G. § 2T1.1 and 2T1.4, and 31 U.S.C. §§ 5314 and 5322, which are covered by U.S.S.G. § 2S1.3. *Id.* (Dkt. No. 279). The court determined that the offenses should be grouped when calculating the Guidelines sentencing range and that the Guidelines provision yielding the highest offense level should be utilized. Sent'g Tr. at 27, 38, No. 11-cr-846 (Dkt. No. 286). Because the Guidelines range resulting from application of § 2S1.3 was higher, the court applied that Guideline and used the high value of the accounts rather than the tax loss for Guidelines-calculation purposes. *Id.*



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Handelsman, Moshe	N.D. Cal.	13-cr-384	2/25/2015	\$830,000	30-36 mos	30 mos	0 incarceration; 2 years probation with 10 months home confinement; \$6,000 fine
Jovel, Efrain Arturo	N.D. Cal.	14-cr-463	3/3/2015	\$175,000	18-24 mos	0 mos	18 months incarceration; 3 years supervised release; \$175,023 restitution; \$10,000 fine
Bloomberg, Howard	N.D. Ga.	14-cr-231	1/30/2015	Not available	21-27 mos	20.5 mos	14 days incarceration; 2 supervised release; \$9,567 restitution; \$5,000 fine
Kaminsky, Gregg A.	N.D. Ga.	14-cr-382	3/4/2015	\$80,000 - \$200,000	10-16 mos	6 mos	4 months incarceration; 2 years supervised release with 2 months home confinement; \$91,983 restitution
Troost, Peter	N.D. Ill.	13-cr-185	7/17/2013	\$1,039,343	37-46 mos	25 mos	12 months and 1 day incarceration; 1 year supervised release; \$1,039,343 restitution; \$32,500 fine
Warner, H Ty	N.D. Ill.	13-cr-731	1/14/2014	\$5,594,877	46-57 mos	46 mos	0 incarceration; 2 years probation; \$100,000 fine
Gurary, Edward	N.D. Ohio	11-cr-72	6/30/2015	\$16,182	10-16 mos	10 mos	0 incarceration; 3 years probation
Chatfield, Jeffrey	S.D. Cal.	10-cr-4546	3/14/2011	\$2,000	6-12 mos	6 mos	0 incarceration; 3 years probation; \$2,000 restitution
Stedman, Robert K.	S.D. Fl.	14-cr-60073	1/13/2015	\$12,500 - \$30,000	12-18 mos	12 mos	0 incarceration; 2 years probation
Rubinstein, Steven Michael	S.D. Fla.	09-cr-60166	10/28/2009	Not available	18-24 mos	18 mos	0 incarceration; 3 years probation with 12 months home confinement; \$40,000 fine
Chernick, Jeffrey	S.D. Fla.	09-cr-60182	10/30/2009	\$200,000	18-24 mos	17 mos	1 month incarceration; 1 year supervised release with 6 months home confinement
Moran, Robert	S.D. Fla.	09-cr-60089	11/6/2009	\$25,788	10-16 mos	8 mos	2 months incarceration; 1 year supervised release with 150 days home confinement
Barouh, Jack	S.D. Fla.	10-cr-20034	4/23/2010	\$736,269	30-36 mos	20 mos	10 months incarceration; 1 year supervised release; \$5,000 fine
Zabczuk, Paul	S.D. Fla.	10-cr-60112	7/27/2010	\$217,000	24-30 mos	24 mos	0 incarceration; 3 years probation with 1 year home confinement; \$2,000 fine
Gomez, Humberto	S.D. Fla.	12-cr-20198	7/23/2012	\$5,000 - \$12,000	0-6 mos	Not applicable	0 incarceration; 3 years probation; \$10,478.00 restitution
Quintero, Luis	S.D. Fla.	12-cr-20192	7/24/2012	No tax loss	6-12 mos	2 mos	4 months incarceration; 3 years supervised release; \$20,000 fine
Roessel, Wolfgang	S.D. Fla.	12-cr-60074	10/11/2012	\$312,803	24-30 mos	24 mos	0 incarceration; 3 years probation with 8 months home confinement; \$10,000 fine
Curran, Mary Estelle	S.D. Fla.	12-cr-80206	4/25/2013	\$667,716	30-37 mos	30 mos	0 incarceration; 12 months probation (revoked same day)
Meads, Joyce	S.D. Fla.	17-cr-60072	8/4/2017	\$250,000 - \$550,000	24-30 mos	24 mos	0 incarceration; 4 years probation; \$379,905.54 restitution

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Xiao, MingQing	S.D. Ill.	21-cr-40039	9/19/2022	\$27,984	10-16 mos	10 mos	0 incarceration; 1 year probation; \$1,357 restitution; \$600 fine
Cone, Robert Edward	S.D. Tex.	11-cr-617	2/14/2013	\$282,691	24-30 mos	12 mos	1 year and 1 day incarceration; 1 year supervised release; \$939,917 restitution; \$50,000 fine
Cittadini, Roberto	W.D. Wash.	09-cr-344	1/8/2010	\$17,985	10-16 mos	10 mos	Time served; 1 year supervised release with 6 months home confinement; \$17,985 restitution; \$10,000 fine
Eisenberg, Arthur Joel	W.D. Wash.	10-cr-369	3/4/2011	\$30,000 - \$80,000	12-18 mos	12 mos	0 incarceration; 3 years probation; \$25,000 fine
Mitchem, Jarrett	W.D.N.C	14-cr-35	2/18/2016	\$151,089	12-18 mos	3 mos	9 months incarceration; 2 years supervised release; \$151,089 restitution
Bian, Lili	W.D.N.C.	19-cr-191	9/18/2019	Not available	Not available	Not available	0 incarceration; 1 year probation; \$100 assessment